



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 305 WISCONSIN AVENUE
P.O. BOX 280
CENTURIA, WI 54824

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

When was utility organized? 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A. JEPSEN**Title:** VILLAGE CLERK-TREASURER**Office Address:**

305 WISCONSIN AVEUNE

P.O. BOX 280

CENTURIA, WI 54824

Telephone: (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEVEN SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: PATRICK LEGGITT**Title:** CHAIRMAN**Office Address:**

305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

Telephone: (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEVEN SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 4/30/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: MR TONY WEINZIRL**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**305 WISCONSIN AVE
P.O. BOX 280
CENTURIA, WI 54824**Telephone:** (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

Name of utility commission/committee: WATER AND SEWER COMMISSION

Names of members of utility commission/committee:MR WILLIAM JOHNSON, MEMBER
MR LARRY KAMISH, MEMBER
MR PATRICK LEGGITT, CHAIRMAN
MR TONY WEINZIRL, MEMBER
MR MERLE WULF, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 12/30/195**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	190,395	193,073	1
Operating Expenses:			
Operation and Maintenance Expense (401)	167,150	162,758	2
Depreciation Expense (403)	38,349	36,995	3
Amortization Expense (404)	0	0	4
Taxes (408)	14,301	13,380	5
Total Operating Expenses	219,800	213,133	
Net Operating Income	(29,405)	(20,060)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(29,405)	(20,060)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	666	1,294	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	666	1,294	
Total Income	(28,739)	(18,766)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(28,739)	(18,766)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	39	275	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	150	1,050	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	189	1,325	
Net Income	(28,928)	(20,091)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	267,247	287,338	19
Balance Transferred from Income (433)	(28,928)	(20,091)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	238,319	267,247	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	469	4
INTEREST ON SPECIAL ASSESSMENTS	197	5
Total (Acct. 419):	666	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	91,377	0	99,018	0	190,395	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	806				806	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	90,571	0	99,018	0	189,589	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,565,224	1,562,953	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	586,668	548,519	2
Net Utility Plant	978,556	1,014,434	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	33,555	34,459	6
Special Funds (125)	49,748	47,067	7
Total Other Property and Investments	83,303	81,526	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	126,118	128,725	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,386	47,482	11
Other Accounts Receivable (143)	0	4,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,808	3,986	14
Materials and Supplies (150)	15,568	16,289	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	185,880	200,482	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	39	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	39	
Total Assets and Other Debits	1,247,739	1,296,481	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	355,992	355,992	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	238,319	267,247	23
Total Proprietary Capital	594,311	623,239	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	20,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	20,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,707	2,221	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	300	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	2,707	2,521	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	31,442	31,442	36
Total Deferred Credits	31,442	31,442	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	619,279	619,279	38
Total Liabilities and Other Credits	1,247,739	1,296,481	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	573,606	991,618	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	573,606	991,618	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	203,870	382,798	0	0	9
Total Accumulated Provision	203,870	382,798	0	0	
Net Utility Plant	369,736	608,820	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	189,594	358,925			548,519	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,773	24,576			38,349	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	703	(703)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	14,476	23,873	0	0	38,349	13
Debits during year						14
Book cost of plant retired	200	0			200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	200	0	0	0	200	19
Balance End of Year	203,870	382,798	0	0	586,668	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.53%	2.51%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,495	14,081	2
Sewer utility	2,073	2,208	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	15,568	16,289	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2/23/94 G.O.REFUNDING BONDS	39	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	355,992	1
Changes during year (explain):		
NO CHANGES DURING YEAR		2
Balance end of year	355,992	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O.REFUND BONDS	02/23/1994	03/01/2002	4.50%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	10,988	2
Charged electric department expense		3
Charged sewer department expense	3,313	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,301	
Taxes paid during year:		
County, state and local taxes	8,451	6
Social Security taxes	5,664	7
PSC Remainder Assessment	186	8
Other (explain):		
NONE		9
Total payments and other debits	14,301	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
PROMISSORY NOTE 1/8/93 water	0			0	2
2/23/94 G.O. REFUNDING BONDS (WATER PORTION)	95	47	142	0	3
2/23/94 G.O. REFUNDING BONDS (SEWER PORTON)	205	103	308	0	4
Subtotal	300	150	450	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	300	150	450	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	100,131	0	0	519,148	0	619,279	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	100,131	0	0	519,148	0	619,279	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				342,268		342,268	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	33,555	2
Total (Acct. 124):	33,555	
Special Funds (125):		
SEWER EQUIPMENT REPLACEMENT FUND	49,748	3
Total (Acct. 125):	49,748	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,636	5
Electric		6
Sewer (Regulated)	24,750	7
Other (specify):		
NONE		8
Total (Acct. 142):	42,386	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2002 TAX ROLL	1,808	12
Total (Acct. 145):	1,808	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
POSTPONED ASSESSMENTS UNTIL TIME OF DEVELOPMENT	31,442	17
Total (Acct. 253):	31,442	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	572,470	0	991,618	0	1,564,088	1
Materials and Supplies	13,788	0	2,140	0	15,928	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	196,732	0	370,861	0	567,593	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	100,131	0	519,148	0	619,279	6
Other (specify):						
NONE					0	7
Average Net Rate Base	289,395	0	103,749	0	393,144	
Net Operating Income	(15,682)	0	(13,723)	0	(29,405)	8
Net Operating Income as a percent of Average Net Rate Base	-5.42%	N/A	-13.23%	N/A	-7.48%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	355,992	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	252,783	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	608,775	
Net Income		
Net Income	(28,928)	5
Percent Return on Proprietary Capital	-4.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

THE 1994 G.O. REFUNDING BOND WAS PAID OFF IN 2002.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	90,126	1
Total Sales of Water	90,126	
Other Operating Revenues		
Forfeited Discounts (470)	191	2
Other Water Revenues (474)	1,060	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,251	
Total Operating Revenues	91,377	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	54,878	5
General Operating Expenses (680-690)	27,420	6
Total Operation and Maintenance Expenses	82,298	
Other Operating Expenses		
Depreciation Expense (403)	13,773	7
Amortization Expense (404)		8
Taxes (408)	10,988	9
Total Other Operating Expenses	24,761	
Total Operating Expenses	107,059	
NET OPERATING INCOME	(15,682)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	235	9,707	36,650	4
Commercial	51	11,173	27,019	5
Industrial				6
Total Metered Sales to General Customers (461)	286	20,880	63,669	
Private Fire Protection Service (462)	2		1,030	7
Public Fire Protection Service (463)	1		24,198	8
Other Sales to Public Authorities (464)	2	131	1,229	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	291	21,011	90,126	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	24,198	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	24,198	
Forfeited Discounts (470):		
Customer late payment charges	191	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	191	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	806	7
Other (specify):		
SERVICE WORK FOR CUSTOMERS	254	8
Total Other Water Revenues (474)	1,060	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,213	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,011	3
Chemicals (630)	2,179	4
Supplies and Expenses (640)	4,700	5
Repairs of Water Plant (650)	13,125	6
Transportation Expenses (660)	650	7
Total Plant Operation and Maintenance Expenses	54,878	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,137	8
Office Supplies and Expenses (681)	906	9
Outside Services Employed (682)	1,203	10
Insurance Expense (684)	4,609	11
Employees Pensions and Benefits (686)	10,119	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,446	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	27,420	
Total Operation and Maintenance Expenses	82,298	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,451	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		234	2
Net property tax equivalent		8,217	
Social Security		2,682	3
PSC Remainder Assessment		89	4
Other (specify): NONE			5
Total tax expense		10,988	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.285210				3
County tax rate	mills		6.222064				4
Local tax rate	mills		7.480081				5
School tax rate	mills		11.278619				6
Voc. school tax rate	mills		1.748935				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.014909				10
Less: state credit	mills		1.339523				11
Net tax rate	mills		25.675386				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.480081				14
Combined School Tax Rate	mills		13.027554				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.507635				17
Total Tax Rate	mills		27.014909				18
Ratio of Local and School Tax to Total	dec.		0.759123				19
Total tax net of state credit	mills		25.675386				20
Net Local and School Tax Rate	mills		19.490772				21
Utility Plant, Jan. 1	\$	571,335	571,335				22
Materials & Supplies	\$	14,081	14,081				23
Subtotal	\$	585,416	585,416				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	585,416	585,416				26
Assessment Ratio	dec.		0.701238				27
Assessed Value	\$	410,516	410,516				28
Net Local & School Rate	mills		19.490772				29
Tax Equiv. Computed for Current Year	\$	8,001	8,001				30
Tax Equivalent per 1994 PSC Report	\$	8,451					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,451					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	176		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,864		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	48,040	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,974		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,138		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,473		20
Total Pumping Plant	86,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	28,375		23
Total Water Treatment Plant	28,375	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	151		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			176	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,864	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	48,040	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,974	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,138	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,473	20
Total Pumping Plant	0	0	86,585	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			28,375	23
Total Water Treatment Plant	0	0	28,375	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			151	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,937		26
Transmission and Distribution Mains (343)	249,232		27
Fire Mains (344)	0		28
Services (345)	56,899	801	29
Meters (346)	34,270	1,670	30
Hydrants (348)	51,504		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	401,993	2,471	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	737		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,605		38
Other Tangible Property (390)	0		39
Total General Plant	6,342	0	
Total utility plant in service directly assignable	571,335	2,471	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	571,335	2,471	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			9,937 26
Transmission and Distribution Mains (343)			249,232 27
Fire Mains (344)			0 28
Services (345)	200		57,500 29
Meters (346)			35,940 30
Hydrants (348)			51,504 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	200	0	404,264
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			737 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,605 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,342
Total utility plant in service directly assignable	200	0	573,606
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	200	0	573,606

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,617	2,617	1
February			2,124	2,124	2
March			2,395	2,395	3
April			2,422	2,422	4
May			2,242	2,242	5
June			2,480	2,480	6
July			2,441	2,441	7
August			2,310	2,310	8
September			2,174	2,174	9
October			2,677	2,677	10
November			2,280	2,280	11
December			2,512	2,512	12
Total annual pumpage	0	0	28,674	28,674	
Less: Water sold				21,011	13
Volume pumped but not sold				7,663	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				2,726	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,726	19
Volume pumped but unaccounted for				4,937	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				246	23
Date of maximum: 6/10/2002					24
Cause of maximum:					25
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				40	26
Date of minimum: 8/29/2002					27
Total KWH used for pumping for the year				101,630	28
If water is purchased: Vendor Name: NOT APPLICABLE					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FIRST STREET	3	262	12	504,000	Yes	1
WISCONSIN AVENUE	4	244	6	180,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4		1
Location	FIRST AVENUE	WISCONSIN AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GENERAL ELECTRIC	GOULD		5
Year Installed	1987	1990		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	500	80		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GRUNDFUS		10
Year Installed	1987	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1926		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	250		10
			11
Total capacity in gallons (actual)	75,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	125.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	2,863	0	0	0	2,863
M	D	4.000	2,603	0	0	0	2,603
M	D	6.000	20,602	0	0	0	20,602
M	D	8.000	6,610	0	0	0	6,610
Total Within Municipality			32,678	0	0	0	32,678
Total Utility			32,678	0	0	0	32,678

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	257	0	1	0	256	11	1
M	1.000	17	1	0	0	18	5	2
M	1.500	4	0	0	0	4	1	3
M	2.000	12	0	0	0	12	5	4
M	4.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
Total Utility		293	1	1	0	293	22	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	329	0		7	336	77	1
1.000	18	0	0		18	0	2
1.250	1	0	0	0	1	0	3
1.500	4	1	0	0	5	0	4
2.000	6	3	0	0	9	0	5
Total:	358	4	0	7	369	77	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	265	29	0	4	0	38	336	1
1.000	0	11	0	2	0	5	18	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	0	0	0	0	5	4
2.000	0	6	0	2	0	1	9	5
Total:	265	52	0	8	0	44	369	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	55				55	2
Total Fire Hydrants	55	0	0	0	55	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	67
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC640 OPERATING SUPPLIES AND EXP-INCREASES DUE TO ADDITIONAL WATER QUALITY TESTING AND MATERIALS FROM VENDORS FOR OPERATIONS.

AC650 REPAIRS TO PLANT-UTILITY INCURRED NUMEROUS MAIN BREAKS DURING LAST YEAR, INCLUDING BLACKTOPPING REPAIRS TO STREETS FOR REPAIRS.

AC684 PROPERTY AND LIAB. INS-INCREASED COSTS FROM CARRIER.

AC686 EMPLOYE PENSIONS AND BENEFITS-INCREASES DUE TO HEALTH INSURANCE PREMIUM INCREASES.

Water Utility Plant in Service (Page W-08)

AC 345 SERVICES-COSTS REPRESENT REPLACING A SERVICE AT A RESIDENCE, AND THE ESTIMATED HISTORICAL COSTS OF THE SERVICE REMOVED. FUNDED BY UTILITY RESERVES.

AC 346 METERS-FUNDED WITH UTILITY RESERVES.

Water Services (Page W-16)

DURING 2002 UTILITY REPLACED A 3\4" SERVICE FOR A CUSTOMER WITH A 1" SERVICE-NO CHARGES TO CUSTOMER FOR REPLACEMENT

Meters (Page W-17)

.75 METERS ADJUSTED TO COUNT IN INVENTORY ROOM AT END OF YEAR.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	92,343	1
Total Sewage Operating Revenues	92,343	
Other Operating Revenues		
Forfeited Discounts (631)	274	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	401	5
Miscellaneous Operating Revenues (635)	6,000	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	6,675	
Total Operating Revenues	99,018	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	51,947	8
Maintenance Expenses (831-834)	3,406	9
Customer Accounting & Collection Expenses (840-843)	7,753	10
Administrative and General Expenses (850-857)	21,746	11
Total Operation and Maintenance Expenses	84,852	
Other Operating Expenses		
Depreciation Expense (403)	24,576	12
Amortization Expense (404)		13
Taxes (408)	3,313	14
Total Other Operating Expenses	27,889	
Total Operating Expenses	112,741	
NET OPERATING INCOME	(13,723)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	224	9,448	47,240	5
Commercial Revenues	49	11,090	44,230	6
Industrial Revenues				7
Revenues from Public Authorities	2	131	873	8
Total Measured Service to General Customers (622)	275	20,669	92,343	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	275	20,669	92,343	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	274	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	274	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT OF SEWER REPAIR EQUIPMENT TO NEIGHBORING MUNICIPALITY	401	5
Total Rent from Sewerage Property (634)	401	
Miscellaneous Operating Revenues (635):		
HEALTH BENEFIT CHARGE TO MUNICIPALITY	6,000	6
Total Miscellaneous Operating Revenues (635)	6,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	30,536	1
Power and Fuel for Pumping (821)	2,851	2
Power and Fuel for Aeration Equipment (822)	10,347	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	7,563	8
Transportation Expenses (828)	650	9
Rents (829)		10
Total Operation Expenses	51,947	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	3,406	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	3,406	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,305	15
Flat Rate Inspections (841)		16
Meter Reading (842)	448	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	7,753	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	762	20
Outside Services Employed (852)	1,203	21
Insurance Expense (853)	4,609	22
Employees Pensions and Benefits (854)	11,426	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	2,746	25
Rents (857)	1,000	26
Total Administrative and General Expenses	21,746	
Total Operation and Maintenance Expenses	84,852	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,983	1
Local and School Tax Equivalent on Meters Charged by Water Department		234	2
PSC Remainder Assessment		96	3
Other (specify): NONE			4
Total tax expense		3,313	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	9,032		6
Collecting Mains and Accessories (313)	356,826		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	365,858	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	59,742		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	59,742	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	40,480		17
Structures and Improvements (331)	337,158		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	42,238		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	88,847		25
Flow Metering and Monitoring Equipment (339)	15,747		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			9,032	6
Collecting Mains and Accessories (313)			356,826	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	365,858	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			59,742	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	59,742	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			40,480	17
Structures and Improvements (331)			337,158	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			42,238	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			88,847	25
Flow Metering and Monitoring Equipment (339)			15,747	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	20,732		28
Total Treatment and Disposal Plant	545,202	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	737		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	20,079		34
Other Tangible Property (390)	0		35
Total General Plant	20,816	0	
Total utility plant in service directly assignable	991,618	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	991,618	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			20,732	28
Total Treatment and Disposal Plant	0	0	545,202	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			737	32
Transportation Equipment (373)			0	33
Other General Equipment (379)			20,079	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	20,816	
Total utility plant in service directly assignable	0	0	991,618	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	991,618	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	270	0	0	0	270		1
Sewer	6.000	1	0	0	0	1		2
Total Utility		271	0	0	0	271	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,524	0	0	0	1,524	1
8.000	21,434	0	0	0	21,434	2
10.000	3,698	0	0	0	3,698	3
Total Utility	26,656	0	0	0	26,656	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

AC853 INSURANCE EXPENSES-INCREASE IN PREMIUMS FROM CARRIER.

AC854 PENSIONS AND BENEFITS-INCREASE IN HEALTH INS PREMIUMS.
